

EXHIBIT 1

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
W. R. GRACE & CO., <u>et al.</u>)	Case No. 01-01139 (JKF)
)	(Jointly Administered)
Debtors.)	
)	Re: Docket No. 15013 and
)	1/28/08 Agenda Item No. 2

**ORDER REGARDING RELIEF SOUGHT IN DEBTORS' OBJECTION TO CLAIM
FILED BY MASSACHUSETTS DEPARTMENT OF REVENUE**

Upon the Objection to Claim Filed By Massachusetts Department Of Revenue (the "Objection") filed by the above-captioned debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order (i) reducing Proof of Claim # 15370 (the "Claim") in part, and reserving the remainder of the Claim for adjudication at a later date, and (ii) requesting adjudication of the reduced Claim in this Court; and no previous application having been made, and upon consideration of the matters set forth herein; and due and proper notice of the Objection having been given, it is hereby

ORDERED that, the Objection to the Claim is continued to the February 25, 2008 omnibus hearing; and it is further

ORDERED that, the rights of the Debtors to object to the Claim for any reason are expressly preserved; and it is further

ORDERED that, this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: 1/28, 2008


Honorable Judith K. Fitzgerald
United States Bankruptcy Judge